# ABSTRACT

Edwil Marcellino/39150269/2019/Factors Affecting Accounting Conservatism in the Property, Real Estate and Building Construction Listed on the Indonesian Stock Exchange in the Period of 2015-2017/Advisor: Rizka Indri Arfianti S.E., Ak., M.M., M.Ak.

Financial reports can provide information for decision making to related parties such as investors, creditors, and suppliers. The existence of recording overstated profits will make the financial statements become biased and it is detrimental to those interested in the financial statements. Therefore, this study was conducted to determine the effect of leverage, growth opportunity, investment opportunity set, managerial ownership, and audit committee on accounting conservatism in property, real estate and building construction companies listed on the Indonesia Stock Exchange for the period 2015-2017.

Accounting conservatism is the principle where losses that might occur will be recorded first even though they have not been realized, but on the other hand the profit that may occur will not be recorded until the profit is proven real.

The research method used is a multiple linear regression analysis method. The sampling technique in this study was purposive sampling method. The sample used amounted to 165 companies, namely the accumulation of 55 companies for 3 years, namely the period 2015-2017. This study uses the SPSS version 20 data processing application. Tests carried out include the similarity coefficient test, descriptive statistical analysis, classic assumption test, and overall multiple linear regression analysis.

The results showed that leverage had a significant negative effect on accounting conservatism with a value of 0.014, growth opportunity had a significant positive effect with a value of 0.043, the investment opportunity set had no significant positive effect with a value of 0.258, managerial ownership had no significant positive effect at 0.1865, and the committee audit has a significant negative effect on the value sig 0.0005.

Based on the results of the research conducted, it can be concluded that leverage, growth opportunity, and audit committees have sufficient evidence to influence accounting conservatism while the investment opportunity set and managerial ownership have insufficient evidence to influence accounting conservatism.